IN THE UNITED STATES DISTRICT COURT FOR THE SOUTHERN DISTRICT OF OHIO WESTERN DIVISION

GCIU-EMPLOYER RETIREMENT FUND,

Plaintiff(s),

: Case Number: 1:08cv416

VS.

: Chief Judge Susan J. Dlott

S. ROSENTHAL & COMPANY,

.

Defendant(s).

ORDER

The Court has reviewed the Report and Recommendation of United States Magistrate Judge Timothy S. Black filed on December 16, 2008 (Doc. 11), to whom this case was referred pursuant to 28 U.S.C. §636(b), and noting that no objections have been filed thereto and that the time for filing such objections under Fed. R. Civ. P. 72(b) expired January 9, 2009, hereby ADOPTS said Report and Recommendation.

Accordingly, it is **ORDERED** that Plaintiff's motion for default judgment (Doc. 7) is **GRANTED.** Default judgment will be entered in Plaintiff's favor and against Defendant S. Rosenthal & Company as follows:

Plaintiff is entitled to entry of judgment in favor of Plaintiff and against

Defendant

- S. Rosenthal & Company as mandated by Section 502 (g) of ERISA, 29 U.S.C. § 1132(g), in the amount of \$40, 826.00, for withdrawal liability, plus:
- a. Interest at the prevailing market rate pursuant to 29 U.S.C. §1399 (c)(6) of 12% percent per annum on the total amount of the unpaid withdrawal liability due and owing from January 1, 2007 until paid; and

b.	Plaintiff's reasonable attorney fees and costs of the action in the amount of
	\$2,565.50.
IT IS SO ORI	DERED.

s/Susan J. Dlott
Chief Judge Susan J. Dlott
United States District Court